

STAT

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REVISED 1 JULY 1959

TRANSACTION ANALYSIS CODES - HEADQUARTERS

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
3		RECEIPTS NOT DUE IN (CON'D)			
	5	Returns to Stock - NX Prop. On Loan	Increases Stock On Hand Decreases Prop. On Loan to Others	* 170 ** 170 ** 663 ** 172 ** 663	* 172 ** 663 ** 170 ** 663 ** 172
	6	Return to Stock			
		A. Expendable Property from all activities except Type I Accountable Stations	Increases Stock On Hand	* 170 ** 170 ** 663	* 680 ** 663 ** 170
		B. Non Expendable Property from activities other than Head- quarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations			
	7	Loans from Other Agencies or Outside Sources	Increases Prop. On Loan from Others	* 173 ** 173 ** 663	* 320 ** 663 ** 173
	8	Transfers of expendable and Non-Ex- pendable Property from Type I Accountable Stations to Headquarters	Increases Stock ON Hand	* 170 ** 170 ** 661	* 175.9 ** 661 ** 170
	9	Returns to Stock - Non-Expendable property transferred from Type II Accountable Stations to Headquarters	Increases Stock On Hand	* 170 * 376 ** 661 ** 170	* 176 * 680 ** 170 ** 663
	1	<u>ESTABLISHMENT OF DUE OUT</u>	Increases Due Out	NONE	NONE

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
5		<u>ISSUES DUE OUT</u>			
	0	Non-Expendable Property issued to Type II Accountable station	Decreases Stock On Hand Decreases Due Out	* 176 * 602.3	* 170 * 376
	1	A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to Activities other than Headquarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations	Decreases Stock On Hand Decreases Due Out	* 602.2	* 170
	8 ##	Non-Expendable Property issued as a Transfer to Property IN USE	Decreases Stock On Hand Decreases Due Out Increases Prop. In Use	* 171 * 602.3 ** 171 ** 664 ** 663 ** 371	* 170 * 371 ** 663 ** 371 ** 171 ** 664
	9 ##	Expendable & Non-Expendable Transfers to Type I Accountable Stations	Decreases Stock On Hand Decreases Due Out	* 175.9	* 170
6		<u>ISSUES - NOT DUE OUT</u>			
	0	Non-Expendable Property issued to Type II Accountable Stations	Decreases Stock On Hand	* 176 * 602.3	* 170 * 376
	1	A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to activities other than Head- quarters Property In Use Accounts, Type I Accountable Stations, and Type II Accountable Stations	Decreases Stock On Hand	* 602.2	* 170

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
6		ISSUES - NOT DUE OUT (CON'T)			
	2#	Non-Expendable Property Issues as a Transfer to Property IN USE without Charge to the Cost Limit- ation of any cost center (Free Issues)	Decreases Stock On Hand Increases Property IN USE	* 171 * 680 ** 171 ** 664 ** 663 ** 371	* 170 * 371 ** 663 ** 371 ** 171 ** 664
	3	Non-Expendable Property on Loan to Others	Decreases Stock On Hand Increases Prop. On Loan to Others	* 172 ** 172 ** 663	* 170 ** 663 ** 172
	4	Property Donated to Other Govt. Agencies	Decreases Stock On Hand	* 675	* 170
	5	Property Donated to Foreign Countries	Decreases Stock On Hand	* 676	* 170
	6	Property Sold (Includes Trade In's)	Decreases Stock On Hand	* 152.5	* 170
	7	Property Abandonment, Destruction, or Write-Off	Decreases Stock On Hand	* 670	* 170
	8	Non-Expendable Property Issued as a Transfer to Property In Use.	Decreases Stock On Hand Increases Prop. In Use	* 171 * 602.3 ** 171 ** 664 ** 663 ** 371	* 170 * 371 ** 663 ** 371 ** 171 ** 664
	9	Expendable and Non-Expendable Transfers to Type I Accountable Stations	Decreases Stock On Hand	* 175.9	* 170

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
7		<u>INVENTORY ADJUSTMENT & TRANSFERS</u>			
1		Price Adjustment Property In Stock	Increases Stock On Hand	* 170	* 663
2		Price Adjustment Prop. In Use	Increases Prop. In Use	* 171 * 664	* 663 * 371
3		Stock Transfer (Receipt by a Location, Depot, or Station under control of same Finance Officer and/or same accountable Officer)	Increases Stock on Hand Decreases Material In Transit	* 170	* 175
5		Price Adjustment Material In Transit (CREDIT ACTION)	Decreases Material In Transit	* 663	* 175
6		Overages Property In stock Resulting from Physical Inventories	Increases Stock On Hand	* 170	* 662
7		Overages Property In Use Resulting from Physical Inventories	Increases Prop. In Use	* 171 * 664	* 662 * 371
8		Price adjustment Prop. On Loan to others	Increases Prop. On Loan to Others	* 172	* 663
9		Shortages In Quantities by Receiving Station for Property In Transit	Decreases Material In Transit	* 662	* 175

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
8		INVENTORY ADJUSTMENT & TRANSFERS (CONT'D)			
	1	Price Adjustment Property In Stock	Decreases Stock On Hand	* 663	* 170
	2	Price Adjustment Prop. In Use	Decreases Prop. In Use	* 663 * 371	* 171 * 664
	3	Stock Transfers (Issue Action-Applies to transfers between Depots under control of same Finance and/or Accountable Officer)	Decreases Stock On Hand Increases Materiel In Transit	* 175	* 170
	5	Price Adjustment Materiel In Transit (DEBIT ACTION)	Increases Materiel In Transit	* 175	* 663
	6	Shortages Property In Stock Resulting from Physical Inventories	Decreases Stock On Hand	* 662	* 170
	7	Shortages Prop. In Use Resulting from Physical Inventories	Decreases Prop. In Use	* 662 * 371	* 171 * 664
	8	Price Adjustment Prop. On Loan to Others	Decreases Prop. On Loan to Others	* 663	* 172
	9	Overage in Quantities by Receiving Station for Property In Transit	Increases Materiel In Transit	* 175	* 662
9		<u>DIRECT SHIPMENTS</u>			
	0	Non-Expendable Property issued to Type II Accountable Installations	Wash Entry	* 170 * 176 * 602.3	* 303.2 * 170 * 376
	1	A. Expendable Supplies - To all Activities except Type I Stations	Wash Entry	* 170 * 602.2	* 303.2 * 170
		B. Non-Expendable Property Issued to Activities Other than Headquarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations			

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
9		DIRECT SHIPMENTS (CONT'D)			
STAT	2	<div style="border: 1px solid black; width: 300px; height: 80px; margin: 5px 0;"></div>	Increases Prop. In Use	* 170 * 171 * 602.3 ** 171 ** 664 ** 661 ** 371	* 303.2 * 170 * 371 ** 661 ** 371 ** 171 ** 664
	3	Non-Expendable Property Issued as a Transfer to Property In Use.	Increases Prop. In Use	* 170 * 171 * 602.3 ** 171 ** 664 ** 661 ** 371	* 303.2 * 170 * 371 ** 661 ** 371 ** 171 ** 664
	4	Expendable and Non-Expendable Property Transferred to Type I Accountable Stations	Wash Entry	* 170 * 175.9	* 303.2 * 170
9	9	<u>COST ADJUSTMENT</u>	NONE	*** 602.2	*** 661
0	1	<u>STOCK LEVELS</u> - Establishment and Changes to Stock Levels	Increases Stock Level	NONE	NONE

NOTE: REVERSAL OF ANY OF THE ABOVE TRANSACTIONS WILL BE EFFECTED BY AN "X" PUNCH.

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

KEY

- * ENTRY MADE FROM DOCUMENT
- ** ENTRY TO BE MADE FROM MONTHLY ACQUISITION DIFFERENCE TABULATION
- *** TO CORRECT ALLOTMENT COST CHARGE AND TO REFLECT ISSUES AT A UNIT COST, ENTRY MADE FROM DOCUMENT
- # REVISED TRANSACTION CODES EFFECTIVE 1 JULY 1959
- ## NEW TRANSACTION CODES EFFECTIVE 1 JULY 1959

NOTE: DISCONTINUED TRANSACTION CODES EFFECTIVE 1 JULY 1959 ARE 2-4, 5-2 AND 7-4

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KEY TO GENERAL LEDGER ACCOUNTS

GENERAL LEDGER
ACCT. NO.

TITLE

132.5	Accts. Receivable - Property Sales
170	Stores Supplies and Equipment (On Hand)
171	Property In Use - Headquarters
172	Property On Loan To Others
173	Property On Loan From Others
175	Materiel In Transit Between Headquarters - Controlled Locations
175.9	Materiel In Transit Between Headquarters and Type I Installations under FPA
176	Property In Use - Type II Installations
303.2	Accounts Payable - Current - Property Procured at Headquarters
320	DUE to Others - Property
371	Reserve for Property In Use -
376	Reserve for Property In Use - Type II Installations
2.2	Indirect Costs - Property Issues
602.3	Indirect Costs - Property Placed in Use
661	Inventory Acquisition Cost Difference (DR. or CR.)
662	Inventory Shortages and Overages (DR. or CR.)
663	Inventory Price Adjustments (DR. or CR.)
664	Inventory and Price Adjustments to Reserve for Property In Use

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KEY TO GENERAL LEDGER ACCOUNTS (CONT'D)

**GENERAL LEDGER
ACCT. NO.**

TITLE

670	Cost of Property Written Off
675	Property Donated to Other Governmental Agencies - Other than for Project Activities
676	Property Donated to Foreign Countries - Other than for Project Activities
680	Value of Property Returned to Stock (Credit)
681	Property Donated to This Agency

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